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EXTRAORDINARY

PART II—Section 3—Sub-section (ii)

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CENTRAL BOARD OF REVENUE

NOTIFICATION

INCOME-TAX

*New Delhi, the 30th June, 1962*

**S.O. 2029.**—In exercise of the powers conferred by section 295, of the Income-tax Act, 1961 (43 of 1961), the Central Board of Revenue hereby makes the following rules to amend the Income-tax Rules, 1962, namely:—

1. These rules may be called the Income-tax (Amendment) Rules, 1962.

2. In rule 12 of the Income-tax Rules, 1962 (hereinafter referred to as the principal rules), sub-rule (5) shall be omitted and shall be deemed always to have been omitted.

3. After rule 12, of the principal rules, the following rule shall be inserted, namely:—

"12-A. *Preparation of return by authorised representative.*—Every authorised representative of an assessee, being an authorised representative specified in clause (iii) or clause (iv) or clause (v) or clause (vi) or clause (vii) of sub-section (2) of section 288, who has prepared the return of income furnished by the assessee shall, either before making an appearance before the Income-tax Officer having jurisdiction to assess that assessee, or immediately after making such appearance, furnish to that officer—

- (a) particulars of accounts, statements or other documents supplied to him by the assessee for the preparation of the return of income; and
- (b) where the authorised representative has for the purpose of preparation of the return of income carried out any examination of such accounts, statements or documents, a report on the scope and results of such examination".

4. In Appendix II, to the principal rules, Form No. 5 shall be omitted and shall be deemed always to have been omitted.

[No. 32-I.T. (F. No. 4(69)-62/TPL).]

I. P. GUPTA, Secy.

( 1831 )

